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Field Number	Field Name	Form Ref.	Type	Length	Field Description
	Byte Count			4	“nnnn” for variable
	Start of Record Sentinel			4	Value “*****”
295	Record ID			32	Value “RETb540bbb0bPG02b(9n)9612b” [9n=Taxpayer SSN]
300	Total from Side 1	25	N	12	
306	Credit name	28	A	12	Must be valid Acronym Name, allowable special character is slash (/)
307	Code No.	28	N	3	Must be present if amount in field 310
310	Amount	28	N	12	
311	Credit name	29	A	12	Must be valid Acronym Name, allowable special character is slash (/)
312	Code No.	29	N	3	Must be present if amount in field 315
315	Amount	29	N	12	
316	Credit name	30	A	12	Must be valid Acronym Name, allowable special character is slash (/)
317	Code No.	30	N	3	Must be present if amount in field 320
320	Amount	30	N	12	
325	More than 3 credits	31	N	12	
330	Total credits	33	N	12	
*331	Deferred tax literal		AN	25	“IRC SECTION 453A INTEREST” “IRC SECTION 453 INTEREST” or “STMbnn”
+332	Deferred tax amount		N	12	
335	Subtract line 33 from 25	34	N	12	
340	AMT	35	N	12	
*341	Additional tax literal		AN	6	“3501”, “3535”, “3805P”, “3805Z”, “3806”, “STMbnn” or IRC197
+342	Additional tax amount		N	12	
350	Other taxes	36	N	12	